the seller may add so much to the contract price as will be equivalent to the amount paid in respect of such duty or increase of duty, and he shall be entitled to be paid and to sue for and recover such addition and (*b*) if such decrease or remission so takes effect that the decreased duty only or no duty, as the case may be, is paid, the buyer may deduct so much from the contract price as will be equivalent to the decrease of duty or remitted duty, and he shall not be liable to pay, or be sued for or in respect of such deduction".

The point is that this increase or decrease as the case may be was not within the contemplation of the contracting parties when the contract was entered into. It is only fair that parties are given the benefit of such increase or decrease.

Dr. T. Verghese *(Chief Medical Officer):* I second it.

Mr. N. Govinda Pai *(Nominated):* Sir, I welcome this measure. The Bill will save the business community a lot of complication and I have only to say that this is a very fair measure which is long overdue.

Motion put and carried

Secretary to the Council: The title of the Bill is the Cochin Sale of Goods Act (Amendment) Bill.

Mr. M. Sivarama Menon *(Advocate-General):* I request that the Chair may be pleased to suspend S. O. No. 32 and allow that the Bill may be taken up for consideration.

Deputy President: The Standing Order is suspended.

Mr. M. Sivarama Menon *(Advocate-General):* Sir, I move that the Bill may be taken up for consideration.

Dr. T. Verghese *(Chief Medical Officer):* I second it.

Motion put and carried

Clause 2 put and carried

Clause 1 put and carried

Title and preamble put and carried

Mr. M. Sivarama Menon *(Advocate-General):* Sir, I move that the Bill may be taken up and finally passed tomorrow.

Dr. T. Verghese *(Chief Medical Officer):* I second it.

Motion put and carried

RESOLUTIONS

Mr. M. L. Joseph *(Latin-Christians-Cranganur):* Sir, I request that I may be given permission to move this Resolution standing in my name as the first one in the next meeting of the Legislative Council.

RESOLUTION No. 6

For affording facilities to the Income-tax Staff to go in for higher studies in commercial subjects

Mr. M. K. Devassy *(Adur):* Sir, The resolution that I wish to move is that *"This Council recommends to the Government that all facilities should be afforded to the Income-tax Staff to go in for B. Com. and to specialise in accounting and auditing"*. I understand that there is a rule now which has recently come into force that study leave will not be granted to those in Government service. I think it is a very hard and inequitable rule in as much as it does not permit those people who were poor and who after serving the department for some time think that they should improve their prospects by going for higher studies. It is not always that people are born rich and can go for higher studies at the beginning. But if out of their own exertion and their own initiative they are able to go for higher studies, then it is really hard for the Government to stand in their way. I have particularly tabled this resolution to apply to the Income-tax Department because I think it will be really adding to the efficiency of the Government also if in Technical Departments at least where expert knowledge and training are absolutely necessary those hands who work in the department must be allowed permission to go in for higher studies. I myself am for widening the principle contained in the resolution to other departments as well, but I so worded the resolution to invite the attention of the Government to a case of absolute necessity. I commend this resolution to the acceptance of this House.

Mr. K. M. Ibrahim *(Cranganur):* I second it.

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